

### REMARKS

Claims 1-38 are pending in the present application. Claim 6 has been cancelled and claims 1, 3, 4, 7, 9, 16, 24, 26, 28, 34, and 35 have been amended herein. No new matter has been added.

Claim 6 is objected to because of the following informalities: it is unclear what it means by "leaving substantially unetched the active layer." Claim 6 has been cancelled herein and therefore this objection is moot.

Claims 1-3, 5-10, 14, and 15 have been rejected under 35 U.S.C. § 102(e) as assertedly being anticipated by U.S. Patent No. 6,864,152 B1 to Mirbedini et al. (hereinafter "Mirbedini"). Claims 16, 18-20, 22, and 24-27 have been rejected under 35 U.S.C. § 102(e) as assertedly being anticipated by Mirbedini. Claims 28-31 and 33-37 have been rejected under 35 U.S.C. § 102(e) as assertedly being anticipated by Mirbedini. Claims 4, 7, 17, and 32 have been rejected under 35 U.S.C. § 103(a) as assertedly being unpatentable over Mirbedini in view of U.S. Patent No. 6,879,001 B2 to Yagishita et al. (hereinafter "Yagishita"). Claims 11-13, 21, 23, and 38 have been rejected under 35 U.S.C. § 103(a) as assertedly being unpatentable over Mirbedini in view of U.S. Patent No. 6,642,124 B1 to Yamauchi (hereinafter "Yamauchi"). Applicant respectfully traverses these rejections.

Claim 1 has been amended to more clearly recite at least one of the distinguishing features of Applicant's invention, namely the step of "oxidizing the inactive regions of the active layer such that the active regions of the active layer are isolated from each other." It is noted that Mirbedini assertedly discloses forming an optional oxide *liner* in a trench. (Mirbedini, column 7, lines 16-18.) However, Mirbedini fails to disclose oxidizing the inactive regions of the active layer such that the active regions of the active layer are isolated from each other as recited in Applicant's claim 1.

Claim 16 has been amended to more clearly recite at least one of the distinguishing features of Applicant's invention, namely the step of "oxidizing the SOI wafer such that oxidized areas of the active layer extend through to the insulator layer." It is noted that Mirbedini assertedly discloses forming an optional oxide *liner* in a trench. (Mirbedini, column 7, lines 16-

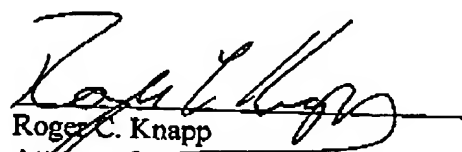
18.) However, Mirbedini fails to disclose oxidizing the SOI wafer such that *oxidized areas of the active layer extend through to the insulator layer* as recited in Applicant's claim 16. Independent claim 28 had been amended to include a similar limitation.

Because the cited reference, Mirbedini, does not disclose all of the limitations as recited in Applicant's claims 1, 16, and 28, it is respectfully requested that the rejections of claims 1, 16, and 28 be withdrawn. Claims 2-5, 7-15, 17-27, and 29-38 depend from and further limit independent claims 1, 16, and 28, and accordingly, it is also respectfully requested that the rejections of dependent claims 2-5, 7-15, 17-27, and 29-38 be withdrawn as well.

In view of the above, Applicant respectfully submits that the application is in condition for allowance and requests that the Examiner pass the case to issuance. If the Examiner should have any questions, Applicant requests that the Examiner contact Applicant's attorney at the address below. No fee is believed due in connection with this filing. However, in the event that there are any fees due, please charge the same, or credit any overpayment, to Deposit Account No. 50-1065.

Respectfully submitted,

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Date

  
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